

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Western Wayne Schools (8355)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$199,718	\$203,030	n/a	2%
	11100 Elementary	\$1,031,734	\$1,276,733	\$1,172,336	14%	-8%
	11200 Middle/Junior High	\$609,009	\$738,609	\$800,725	31%	8%
	11300 High School	\$879,647	\$798,672	\$684,811	-22%	-14%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$14,050	n/a	n/a
	11420 Agriculture B	\$57,146	\$68,401	\$70,255	23%	3%
	11450 Consumer and Homemaking	\$42,820	\$52,885	\$42,569	-1%	-20%
	11470 Business Education	\$11,010	\$69,175	\$85,664	> 500%	24%
	11480 Industrial Education A	\$60,315	\$89,568	\$84,814	41%	-5%
	11490 Industrial Education B	\$3,160	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$10,621	\$12,946	\$11,850	12%	-8%
	12210 Mild Mental Handicap	\$0	\$49,230	\$50,947	n/a	3%
	12220 Moderate Mental Handicap	\$0	\$0	\$0	n/a	n/a
	12310 Orthopedic Impairment	\$0	\$10,515	\$11,653	n/a	11%
	12320 Multiple Handicap	\$0	\$21,404	\$56,674	n/a	165%
	12350 Homebound	\$847	\$1,449	\$848	0%	-41%
	12410 Emotional Handicap - Full Time	\$0	\$30,084	\$35,233	n/a	17%
	12510 Communication Disorder	\$0	\$89,648	\$274	n/a	-100%
	12520 Compensatory	\$15,937	\$1,039	\$0	-100%	-100%
	12610 Learning Disability - Full Time	\$0	\$88,695	\$89,605	n/a	1%
	12710 Equal Opportunity At Risk	\$44,900	\$40,619	\$41,636	-7%	3%
	12810 Special Education Preschool	\$0	\$18,665	\$17,768	n/a	-5%
	14100 Elementary	\$9,933	\$485	\$0	-100%	-100%
	14200 Middle/Junior High	\$961	\$458	\$0	-100%	-100%
	14300 High School	\$9,981	\$15,931	\$14,057	41%	-12%
	16100 Remediation Testing	\$40,147	\$75,338	\$61,129	52%	-19%
	16200 Preventive Remediation	\$15,058	\$0	\$0	-100%	n/a
	22210 Service Area Direction	\$1,683	\$0	\$0	-100%	n/a
	22220 School Library	\$111,391	\$113,499	\$114,800	3%	1%
	22230 Audiovisual	\$4,960	\$4,440	\$4,505	-9%	1%
	22250 Computer Assisted Instruction Services	\$33,559	\$207,774	\$149,720	346%	-28%
	24100 Office of the Principal Services	\$324,827	\$433,134	\$452,302	39%	4%
	25810 Direction of Rental Services	\$99,938	\$0	\$0	-100%	n/a
	25820 Textbooks and Repairs	\$1,030	\$111,592	\$106,187	> 500%	-5%
	25840 Other Textbook Rental Services	\$20,185	\$332	\$6,053	-70%	> 500%
	25870 Materials and Supplies	\$4,611	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$116,479	\$184,156	\$302,613	160%	64%

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	41100 Transfer Tuition	\$0	\$0	\$0	n/a	n/a
	41300 Area Vocational Schools	\$0	\$40,165	\$38,714	n/a	-4%
	41400 Joint Services and Supply	\$841,347	\$370,464	\$490,759	-42%	32%
Student Academic Achievement Total		\$4,403,235	\$5,215,822	\$5,215,581	18%	0%
Student Instructional Support						
	21190 Other Attendance/Social Work Services	\$8,524	\$1,395	\$1,350	-84%	-3%
	21220 Counseling Services	\$84,221	\$85,558	\$90,429	7%	6%
	21250 Records Maintenance	\$7,485	\$436	\$671	-91%	54%
	21290 Other Guidance Services	\$0	\$26,983	\$18,947	n/a	-30%
	21320 Medical Services	\$92	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$26,529	\$30,996	\$32,337	22%	4%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	21690 Other Special Education Administration	\$0	\$129	\$459	n/a	256%
	21710 Service Area Direction	\$0	\$1,382	\$114,332	n/a	> 500%
	21790 Other Student Services	\$0	\$10,101	\$0	n/a	-100%
	22110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$3,230	\$27,895	\$46,102	> 500%	65%
	22130 Instructional Staff Training Services	\$14,066	\$23,303	\$38,684	175%	66%
	22190 Instructional Staff Training Services - Other	\$220	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$15,130	\$14,621	\$14,354	-5%	-2%
	23210 Office of the Superintendent	\$207,121	\$199,267	\$240,031	16%	20%
	26710 Technology Support and Maintenance	\$0	\$8,719	\$67,666	n/a	> 500%
Student Instructional Support Total		\$366,618	\$430,786	\$665,364	81%	54%
Overhead and Operational						
	23150 Legal Services	\$3,936	\$7,771	\$9,957	153%	28%
	23160 Promotion Expenses	\$2,980	\$1,307	\$2,388	-20%	83%
	23230 Staff Relations and Negotiations	\$3,055	\$0	\$0	-100%	n/a
	25270 Property Accounting	\$2,770	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$0	\$1,224	\$1,406	n/a	15%
	25296 Cash Change	\$0	\$250	\$0	n/a	-100%
	25410 Service Area Direction	\$31,896	\$39,313	\$46,277	45%	18%
	25420 Maintenance of Buildings	\$688,285	\$714,887	\$724,622	5%	1%
	25430 Maintenance of Grounds	\$15,493	\$28,453	\$9,721	-37%	-66%
	25440 Maintenance of Equipment	\$4,408	\$3,502	\$7,915	80%	126%
	25450 Vehicle Maintenance (other than buses)	\$6,482	\$11,055	\$15,241	135%	38%

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	25460 Security Services	\$300	\$6,224	\$2,949	> 500%	-53%
	25470 Insurance (other than buses)	\$40,952	\$67,662	\$46,542	14%	-31%
	25510 Service Area Direction	\$0	\$3,000	\$6,171	n/a	106%
	25520 Vehicle Operation	\$127,581	\$176,295	\$190,492	49%	8%
	25540 Vehicle Servicing and Maintenance	\$112,261	\$82,691	\$108,046	-4%	31%
	25550 Purchase of School Buses	\$90,438	\$118,920	\$66,026	-27%	-44%
	25560 Insurance on Buses	\$7,537	\$19,668	\$14,211	89%	-28%
	25580 Contracted Transportation Services	\$10,369	\$3,980	\$4,306	-58%	8%
	25591 Bus Driver Training	\$1,237	\$1,559	\$1,557	26%	0%
	25610 Service Area Direction	\$10,984	\$26,944	\$41,646	279%	55%
	25620 Food Preparation and Dispensing	\$106,856	\$176,135	\$188,757	77%	7%
	25630 Food Delivery	\$163	\$0	\$0	-100%	n/a
	25640 Food Purchases	\$156,842	\$201,000	\$209,444	34%	4%
	25690 Other Food Services	\$9,103	\$7,984	\$10,498	15%	31%
	26495 Official Bonds	\$569	\$1,988	\$1,643	189%	-17%
	26499 Other	\$0	\$61,150	\$78,626	n/a	29%
	31000 Direction of Community Services	\$4,923	\$0	\$5,524	12%	n/a
	32000 Community Recreation	\$3,841	\$630	\$630	-84%	0%
	33000 Civic Services	\$21,528	\$0	\$545	-97%	n/a
	34000 Athletic Coaches	\$86,856	\$162,221	\$167,065	92%	3%
	39100 High School Band Uniforms	\$5,000	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$0	\$14,417	\$14,529	n/a	1%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$8,477	\$5,401	n/a	-36%
Overhead and Operational Total		\$1,556,644	\$1,948,708	\$1,982,134	27%	2%
Nonoperational						
	25330 Professional Services	\$0	\$22,410	\$2,838	n/a	-87%
	25350 Building Acquisition/Construction/Improvement	\$1,003,874	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$455,017	\$426,841	n/a	-6%
	25380 Purchase of Mobile or Fixed Equipment	\$9,532	\$45,475	\$7,758	-19%	-83%
	25390 Other Facilities Acquisition & Construction	\$23,234	\$47,816	\$20,014	-14%	-58%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$35,000	\$40,000	n/a	14%
	52100 Bonds, INTEREST ON DEBT	\$0	\$33,591	\$32,308	n/a	-4%
	53100 Buildings, LEASE RENTAL	\$289,308	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$573,401	\$884,735	\$955,369	67%	8%
Nonoperational Total		\$1,899,349	\$1,524,044	\$1,485,128	-22%	-3%

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prorated						
	26491 PERF	\$52,229	\$75,600	\$138,035	164%	83%
	26492 Social Security	\$302,711	\$387,089	\$392,153	30%	1%
	26493 Workmen's Compensation	\$11,100	\$30,321	\$19,630	77%	-35%
	26494 Group Insurance	\$165,016	\$352,543	\$379,254	130%	8%
	26496 Unemployment Compensation	\$10,934	\$5,516	\$267	-98%	-95%
	26498 Severance/Early Retirement Pay	\$0	\$30,387	\$107,709	n/a	254%
prorated Total		\$541,990	\$881,456	\$1,037,049	91%	18%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,811,350	\$5,913,938	\$6,025,058	25%	2%	54.9%	59.1%	58.0%
Student Instructional Support	\$406,096	\$478,783	\$731,793	80%	53%	4.6%	4.8%	7.0%
Overhead and Operational	\$1,651,041	\$2,084,052	\$2,143,277	30%	3%	18.8%	20.8%	20.6%
Nonoperational	\$1,899,349	\$1,524,044	\$1,485,128	-22%	-3%	21.7%	15.2%	14.3%
Grand Total	\$8,767,836	\$10,000,816	\$10,385,256	18%	4%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	59.5%	63.9%	65.1%